

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: May 5, 2004

Minutes Approved by Board on June 16, 2004

A meeting of the Georgia State Board of Accountancy was held on Wednesday, May 5, 2004, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

William Wayne Hall, Chairman, CPA
Jane Freeman Phillips, Vice Chairman, CPA
Ben M. Bennett, RPA
Isaac Culver, III, Consumer Member
William S. Lamb, CPA
Donald R. Roland, CPA
Michael W. Skinner, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Wylencia Monroe, Board Attorney
Sally Hatcher, Legal Section
Kathleen O'Neal, Legal Section
Jackie Turner, Deputy Director, Enforcement Section
Jerry Brigham, Georgia Association of Public Accountants (GAPA)
Harold A. Stamey, Georgia State Director, National Society of Accountants (NSA)

Chairman Hall established a quorum was present at 9:30 a.m. and called the meeting to order.

Mr. Culver made a motion to **approve** the minutes of the March 23, 2004 meeting. Mr. Skinner seconded the motion. The motion carried unanimously.

Mr. Roland made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Bennett seconded the motion. Voting in favor of the motion were those members present who included Board Members Bennett, Culver, Hall, Lamb, Phillips, Roland, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Bennett made a motion to **approve** the following licensure applications that met certification requirements. Ms. Phillips seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Akintoye, Alani Iskilu	Examination	CPA024106
Bennett, Lisa Michelle	Examination	CPA024107
Bleiler, Sharon L.	Examination	CPA024108

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Burgess, Sue H.	Examination	CPA024109
Butler, Stephanie Ann	Examination	CPA024110
Campbell, Kevin Michael	Examination	CPA024111
Carr, Lisa Joyce	Examination	CPA024112
Cowan, Peggy L	Examination	CPA024113
Dampf, Nathan August	Examination	CPA024114
DeGregorio, Andrew J.	Examination	CPA024115
DuVall, Andrew Richard	Examination	CPA024116
Ferguson, Cole Robert	Examination	CPA024117
Gossar, Adan Maalim	Examination	CPA024118
Hama, John Bosco Kwaku	Examination	CPA024119
Hammonds, August Dusk	Examination	CPA024120
Heard, Mario Dante	Examination	CPA024121
Karp, Caroline Dewitt	Examination	CPA024122
Kawasaki, Miho	Examination	CPA024123
Lasiter, Mark Christian	Examination	CPA024124
Leachman, Rebecca P.	Examination	CPA024125
Li, Valeriya Alexandrovna	Examination	CPA024126
Martinez, Joseenrique	Examination	CPA024127
McCoy, David Carl	Examination	CPA024128
Pater, Lorraine Nicole	Examination	CPA024129
Pourchier, Andrew Christopher	Examination	CPA024130
Rareshide, Paul Andrew	Examination	CPA024131
Reynolds, Gregory Warren	Examination	CPA024132
Rundbaken, Michael Alan	Examination	CPA024133
Santarsiero, Alissa Blaire	Examination	CPA024134
Smalls, Sonia F.	Examination	CPA024135
Smith, Steven N.	Examination	CPA024136
Smith, William Randall	Examination	CPA024137
Sonnefeld, Kirk Edward	Examination	CPA024138
Stewart, Damien Paul	Examination	CPA024139
Thai, Puy Taing	Examination	CPA024140
Thakkar, Jemin Madhavlal	Examination	CPA024141
Thenot, Philippe Bernard	Examination	CPA024142
Thompson, Dawn-Dew Edwina	Examination	CPA024143
Wallace, Scott Matthew	Examination	CPA024144
Wang, Qizhi	Examination	CPA024145
Zertuche, Ricardo Alberto	Examination	CPA024146
Baker, Brian J.	Reciprocity	CPA024147
Bowler, Christopher Edward	Reciprocity	CPA024148
Bronner, Gila J.	Reciprocity	CPA024149
Burnett, Andrew C.	Reciprocity	CPA024150
Cavanaugh, Jennifer Lynn	Reciprocity	CPA024151
Condon, Kevin Francis	Reciprocity	CPA024152
Ervin, David Ashley	Reciprocity	CPA024153

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Harris, Robert A, Jr	Reciprocity	CPA024154
Head, Jeffrey Alan	Reciprocity	CPA024155
Hooper, Kenneth Edward	Reciprocity	CPA024156
Johnson, Leslie Ann	Reciprocity	CPA024157
Kirk, Timothy Sean	Reciprocity	CPA024158
Lee, Martin A.	Reciprocity	CPA024159
Lydon, Allan Lee	Reciprocity	CPA024160
McGlothen, Eric Kevin	Reciprocity	CPA024161
McIntee, Lonnie Charles	Reciprocity	CPA024162
Miller, Gina Louise	Reciprocity	CPA024163
Owens, Mary Kathleen	Reciprocity	CPA024164
Rich, Donald Eugene, Jr	Reciprocity	CPA024165
Simon, Terry Wayne	Reciprocity	CPA024166
Slappey, Robert Zachery	Reciprocity	CPA024167
Tanguay, M. Victoria	Reciprocity	CPA024168
Zielke, Daniel D.	Reciprocity	CPA024169
Wolkenstein, Jon A	Reciprocity	CPA024170

The following applicants appeared before the Board and provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

John Bosco Kwaku Hama: After considering additional information provided, Mr. Bennett made a motion to **approve** his application. Mr. Roland seconded the motion. The motion carried unanimously.

Rodney O. Wilson: After considering additional information provided, Mr. Culver made a motion to reaffirm the previous decision to **disapprove** his application. Ms. Phillips seconded the motion. The motion carried unanimously.

The following applicants provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

Prescola Marie Nails: After considering additional information provided, Mr. Bennett made a motion to reaffirm the previous decision to **disapprove** her application. Mr. Skinner seconded the motion. The motion carried unanimously.

Allan Lee Lydon: After considering additional information provided, Mr. Culver made a motion to **approve** his application. Mr. Roland seconded the motion. The motion carried unanimously.

Diane C. Wray: After considering additional information provided, Mr. Bennett made a motion to reaffirm the previous decision to **disapprove** her application. Mr. Skinner seconded the motion. The motion carried unanimously.

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The Board reviewed the following written requests regarding Continuing Professional Education (CPE) requirements:

Ralph Powell: Mr. Skinner made a motion to **approve** his request for a waiver of CPE requirements except 16 hours of Auditing and Accounting. Mr. Roland seconded the motion. The motion carried unanimously.

Juliana McConnell: Mr. Culver made a motion to **disapprove** her request for a temporary reinstatement of license until 40 hours of CPE is completed. Mr. Skinner seconded the motion. The motion carried unanimously.

Joseph Erik Strickler: Mr. Skinner made a motion to request documentation of eight (8) hours of CPE in Auditing and Accounting during 2002-2003 for the renewal period of 2004-2005. Mr. Bennett seconded the motion. The motion carried unanimously.

The Board also reviewed the following written requests:

Stacy Wayland Cooper: Ms. Phillips made a motion to **disapprove** her request for a refund of the late renewal fee. Mr. Bennett seconded the motion. The motion carried unanimously.

Juliet B. Pearman: Mr. Skinner made a motion to respond to the request that the Georgia Office must apply for a firm license in Georgia to meet the Board's requirements to perform the work as described. Mr. Bennett seconded the motion. The motion carried unanimously.

Alan Burnham: Mr. Bennett made a motion to answer the request that no additional fees will be required from Registered Public Accountants (RPA) if the proposed change in the law is passed. Mr. Skinner seconded the motion. The motion carried unanimously.

The Board also reviewed the following information:

Rui Xi: Information was received from Foreign Academic Credentials Services, Inc. that the applicant's evaluated transcript to take the Uniform CPA Examination was not authentic. The applicant's records will be flagged for future reference should she ever apply for the CPA examination or licensure in Georgia or other states. AICPA is to be notified accordingly.

Investigative Report:

The Board heard a report from the Enforcement Committee, Investigative Section and Legal Section. Mr. Skinner made a motion to approve the recommendations and the following enforcement actions. Mr. Bennett seconded the motion. The motion carried unanimously.

ACCT020128/ACCT02128: The Board provided requested clarification to the Legal Section regarding consent order specifications. The order is to include probation for 12 months.

ACCT030002: Close the case.

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ACCT040001: Board heard report from the Investigative Section and directed them to contact the managing partner of the firm and request comments.

ACCT040011: Close the case.

ACCT040013: Close the case.

ACCT040029: Requested written response to prior complaint before acting on reinstatement application.

Bradley A. Smith: Board voted to accept a Consent Order signed by the licensee. The Order, Docket Number 2004-0654, dated May 10, 2004, provides for the following:

1. The licensee's certificate and live permit to practice in the State of Georgia shall be placed on probation for a period of twelve (12) months, commencing on the effective date of the Order.
2. Public Reprimand

Correspondence and Items of Information:

Mr. Skinner made a motion to respond to the question of the 3/2 Master of Accounting Program and applicants taking the Uniform CPA Examination. The Board retains the current Rules as stated regarding the examination. Mr. Bennett seconded the motion. The motion carried unanimously.

Mr. Bennett made a motion for the Georgia State Board of Accountancy to recommend Mr. John Carden for the National Association of State Boards of Accountancy (NASBA) Nomination Committee and Mr. Joe Lawrence for the NASBA Director-at-Large. Mr. Skinner seconded the motion. The motion carried unanimously.

Mr. Skinner will speak at the August 2004 Georgia Society of Certified Public Accountants (GSCPA) Leadership Project.

Mr. Skinner was congratulated for receiving the Georgia Southern University Alumnus of the Year Award.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

Executive Director's Report:

The Executive Director updated the Board on the following items:

- Status of HB449
- Firm License Renewals (expiration June 30, 2004)
- April 5, 2004 launch of Computer Based Testing (CBT)

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- Adoption of Rule 20-11 at June 16, 2004 Board meeting
- Changes to Rules Website
- Distributed 20-3-.04 rule revision adopted on March 23, 2004, for insertion in Laws and Rules book

Other Business:

There was no further business and the meeting was adjourned at 12:45 p.m.

Marie S. Urquhart

Recorded by Board Secretary

Gwyn H. Ridley

Reviewed by Executive Director

William W. Hall

Chairman

Mollie L. Fleeman

Mollie L. Fleeman
Division Director

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Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now William W. Hall, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On May 5, 2004 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

William W. Hall

PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 5th day of May, 2004

Marie S. Urquhart

Notary Public